

INTISARI

Penilaian kinerja keuangan dapat dilakukan oleh manajemen perusahaan dengan menganalisis laporan keuangan. Penelitian ini bertujuan untuk menguji pengaruh *Net Profit Margin*, *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turn Over* terhadap kinerja keuangan (ROA) pada PT.Perkebunan Nusantara X Surabaya pada tahun 2007 sampai dengan tahun 2015.

Pengujian hipotesis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan alat bantu SPSS (*Statistical Product and Service Solution*) 23. Hasil dari penelitian dengan uji t disimpulkan bahwa *Net Profit Margin*, *Current Ratio*, *Total Asset Turn Over* berpengaruh signifikan terhadap *Return on Asset*. Sedangkan *Debt to Equity Ratio* tidak berpengaruh signifikan terhadap *Return on Asset*.

Hasil penelitian dengan regresi linier berganda menyatakan bahwa variable *Net Profit Margin* berpengaruh signifikan terhadap *Return on Asset* sebesar 0,220. *Current Ratio* berpengaruh signifikan sebesar 0,029 dan *Total Asset Turn Over* berpengaruh signifikan sebesar 0,181 terhadap *Return on Asset*. *Debt to Equity Ratio* tidak berpengaruh signifikan terhadap *Return on Asset* dengan nilai 0,007 pada perusahaan PT. Perkebunan Nusantara X Surabaya periode 2007 – 2015.

Kata Kunci : Kinerja keuangan, *Net Profit Margin*, *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turn Over*, *Return on Asset*.

ABSTRACT

The financial performance assessment can be carried out by company management by analyzing the financial statement. This research is aimed to examine the influence of Net Profit Margin, Current Ratio, Debt to Equity Ratio, and Total Asset Turnover to the financial performance (ROA) of PT. Perkebunan Nusantara X Surabaya in 2007-2015 periods.

The hypothesis test has been conducted by using multiple linear regressions analysis and the 23rd version SPSS (Statistical Product and Service Solution) instrument. It can be concluded from the result of this research that Net Profit Margin, Current Ratio, Total Asset Turnover give significant influence to the Return on Asset. Meanwhile, Debt to Equity Ratio does not give any significant influence to the return on asset.

The result of this research has been carried out by using multiple linear regressions analysis states that Net Profit Margin gives significant influence to the Return on Asset is 0.220. Current Ratio gives its significant influence is 0.029 and Total Asset Turnover gives its significant influence is 0.181 to the Return on Asset. Debt to Equity Ratio does not give any significant influence to the Return on Asset with its value is 0.007 at PT. Perkebunan Nusantara X Surabaya in 2007 – 2015 periods.

Keywords: Financial performance, net profit margin, current ratio, debt to equity ratio, total asset turnover, return on asset.

